

# SUMMARY ANALYSIS OF AMENDED BILL

## Franchise Tax Board

Author: Shelley/Kuehl Analyst: Gloria McConnell Bill Number: AB 1358

Related Bills: See Prior Analysis Telephone: 845-4336 Amended Date: 08/07/00

Attorney: Patrick Kusiak Sponsor:

**SUBJECT:** Child support Enforcement

- ☒ DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as amended 04/03/00 and 06/21/00.
- ☐ AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.
- ☐ AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended \_\_\_\_\_.
- ☐ FURTHER AMENDMENTS NECESSARY.
- ☒ DEPARTMENT POSITION CHANGED TO no position.
- ☒ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS AMENDED 04/03/00 and 06/21/00 STILL APPLIES.
- ☒ OTHER - See comments below.

### SUMMARY OF BILL

This bill, in general, would make numerous technical changes to various California Codes relating to child support enforcement. The changes are necessary to accommodate California's new child support enforcement organizational structure enacted last year, effective on January 1, 2000. In general, as the bill would affect the Franchise Tax Board (FTB), this bill replaces the references to "district attorney" (DA) with "local child support agency" (local agency) and "Department of Social Services" (DSS) with "Department of Child Support Services" (DCSS), the successor agency and successor department, respectively.

Additionally, this bill would correct certain provisions where the new organizational structure and related statutory references inadvertently eliminated the authority for the DA, local agency, or DCSS to conduct the child support activities intended within these organizational structures.

### SUMMARY OF AMENDMENT

The August 7, 2000, amendments resolve the implementation considerations addressed in FTB's analysis of the bill, as amended April 3, 2000, and June 21, 2000. The bill, as amended, would:

?? Define a "local child support agency" to include the DA until the child support case management enforcement activities that the DAs are currently required to perform are transferred to the local agency as required under AB 196 and as amended by SB 542 (Stats. 99, Chs. 478 and 480, respectively).

### Board Position:

|                             |                              |  |
|-----------------------------|------------------------------|--|
| <input type="checkbox"/> S  | <input type="checkbox"/> NA  | <input checked="" type="checkbox"/> NP |
| <input type="checkbox"/> SA | <input type="checkbox"/> O   | <input type="checkbox"/> NAR           |
| <input type="checkbox"/> N  | <input type="checkbox"/> OUA | <input type="checkbox"/> PENDING       |

Legislative Director

Date

Johnnie Lou Rosas

8/22/00

?? Clarify that FTB would not disclose tax information to an investigator of public assistance fraud under Section 11484 of the Welfare and Institutions Code unless disclosure was expressly authorized pursuant to provisions contained within Revenue and Taxation Code provisions related to FTB disclosure.

In addition, the August 7, 2000, amendments make the bill an urgency statute. It would take effect immediately upon enactment.

#### EFFECTIVE DATE

This bill would be effective and operative immediately upon enactment.

#### Implementation Consideration

This bill would not significantly affect the department's programs or operations.

#### Board Position

No position.

At its meeting of July 5, 2000, the FTB agreed to take no position on this bill.